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**DEC 26 2019**

**CLERK, U.S. BANKRUPTCY COURT  
WEST DIST. OF PENNSYLVANIA**

**IN THE UNITED STATES BANKRUPTCY COURT  
FOR THE WESTERN DISTRICT OF PENNSYLVANIA**

In re:	:	Case No. 18-24151-GLT
	:	Chapter 11
RESTLAND MEMORIAL PARKS, INC.,	:	
	:	Related to Dkt. Nos. 161 and 162
<i>Debtor.</i>	:	Hearing: January 23, 2020 at 9:00 a.m.
	:	Response: January 16, 2020

**ORDER TO SHOW CAUSE  
AGAINST RESTLAND MEMORIAL PARKS, INC.**

On December 6, 2019, the Court conducted a confirmation hearing on the Debtor's *Amended Chapter 11 Small Business Liquidating Plan* [Dkt. No. 131]. At the hearing, the Debtor requested a continuance in order to finalize stipulations with many of the parties that objected to the plan. The Internal Revenue Service (the "IRS") entered an appearance at the hearing and stated that the Debtor was substantially behind in remitting employee withholdings to the IRS. The Court granted the requested continuance and ordered the Debtor to file status reports addressing the Debtor's unpaid tax liabilities and its efforts to market and sell the Debtor's assets. After reviewing the status reports [Dkt. Nos. 161 and 162] filed on December 20, the Court is concerned that the Debtor's ever-increasing postpetition liabilities and its failure to remit trust fund taxes reflect poorly on the integrity of the Debtor's ongoing operations, the competency of existing management, and reduces the likelihood of success in its bankruptcy case.

Based on the foregoing, and to determine what actions are necessary to remediate the issues outlined above, it is hereby **ORDERED, ADJUDGED, and DECREED** that:

1. A hearing is scheduled for **January 23, 2020 at 9:00 a.m.** in Courtroom A, 54th Floor U.S. Steel Tower, 600 Grant Street, Pittsburgh, Pennsylvania 15219 at which the Debtor's counsel shall appear to show cause as to why the Court should not take action to provide

suitable protection to the bankruptcy estate, including but not limited to (a) dismissal or conversion of this bankruptcy case; or (b) the appointment of a chapter 11 trustee.

2. On or before **January 16, 2020**, the Debtor shall file a response to this *Order to Show Cause*.

Dated: December 23, 2019

  
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GREGORY L. TADDONIO  
UNITED STATES BANKRUPTCY JUDGE

Case administrator to mail to:  
Debtor  
Debtor's Counsel